

Iowa Department of Human Services

Iowa Medicaid Enterprise

General Policies and Procedures 2012

Discussion Topics:

- Overview
- Programs
- Forms and Billing
- Updates
- Resources
- Contact Information
- Q/A

Iowa Medicaid Enterprise Overview

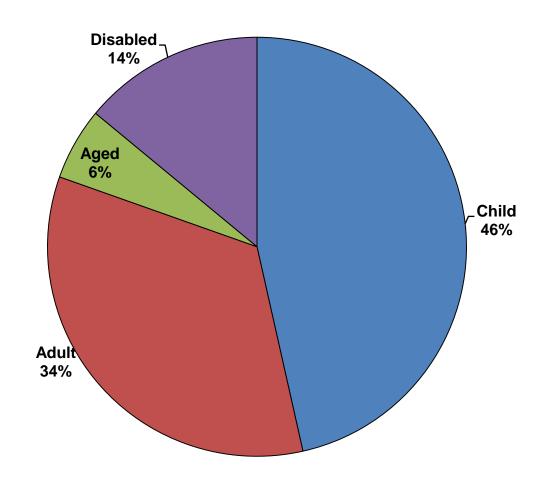
Iowa Medicaid Administration

- Since 2005, the lowa Medicaid Enterprise (IME)
 has administered the lowa Medicaid program
- IME unites State workers and 8 different "best of breed" vendors in a contract model that manages the Medicaid program.
- The IME assures members receive quality health care in an efficient and transparent manner.

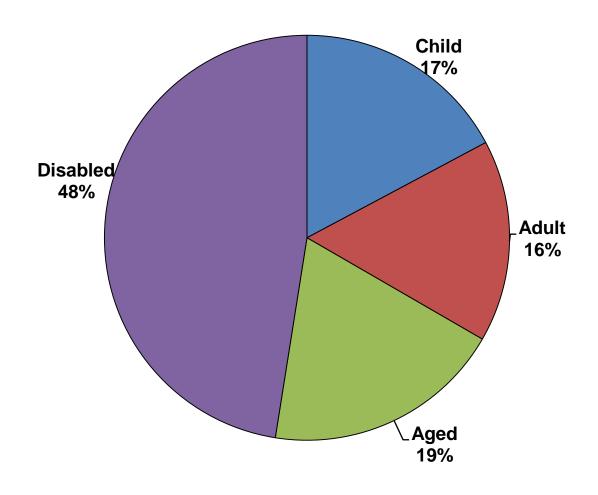
Iowa Medicaid 2012 Statistics

- Total Iowa Medicaid member enrollment as of March 2012 492,812; continuing an upward trend
 - 2011 enrollment 463,372
 - 2010 enrollment 433,739
 - 2009 enrollment 394,399
- There are approximately 35,000 unduplicated enrolled lowal Medicaid providers

Medicaid Enrollment - Projected for SFY 2013



Medicaid Expenditures – Projected for SFY 2013



Basic Provider Categories

- Institutional Providers offer facility based services, such as hospital and nursing home care.
- Professional Services Providers are individually licensed healthcare professionals such as; physicians, nurse practitioners, medical supply dealers, dentists.
- Home and Community Based Service (HCBS) Providersfurnish services designed to keep members out of institutions.

Member Eligibility

Medical Assistance Card



- Medical assistance card is "good" as long as the individual has Iowa Medicaid
 - Lost, damaged or stolen cards can be replaced
- No specific eligibility month or program is indicated on the card
- Eligibility must be verified through ELVS or the Web Portal

Retroactive Eligibility

- May receive a Notice Of Decision (NOD) from DHS granting retroactive eligibility
- Claims must be submitted with a copy of the Notice of Decision within 365 days of the NOD issue date
- Eligibility granted more than 24 months after the date of service special steps need to be taken in claims processing

Checking Eligibility

- ELVS- Eligibility Verification System
 24 hours a day/7 days a week
 1-800-338-7752
 515-323-9639 (Des Moines Area)
- Provider Services

7:30am- 4:30pm

1-800-338-7909

515-256-4609 (Des Moines Area)

ELVS (EDISS) through the web portal.

Iowa Medicaid Programs

IowaCare Eligibility Card



Member Name Member SID

60E

lowa Department of Human Services 1305 E Walnut Street Des Moines, IA 50319-0114

IowaCare Network

- 8 Medical Homes (FQHCs) as of 1/1/12
 - 2 Hospitals: University of Iowa and Broadlawns
 - 6 FQHCs across the state
- Effective 11/1/11 various funding "pools" were instituted
 - Care Coordination
 - Laboratory and Radiology
 - Non-covered services (Broadlawns)

IowaCare Medical Home Expansion: January 1, 2012 Dickinson Worth Mitchell Lyon Osceola Emmet Winnebago Winneshiek Allamakee Siouxland Kossuth PHC Sioux O'Brien Clay Palo Alto, Hancock Cerro Gordo Floyd Broadlawns Fayette Clayton **CHCFD** Wright Franklin Buena Vista Bremer Plymouth Cherokee Peoples Pocahontas Humboldt Butler Crescent Buchanan Webster Black Delaware Dubuque Woodbury lda Sac Calhoun Hamilton Hardin UIHC Grundy Waterloo Fort Dodge **CBCHC** Carroll Jones Jackson Monona Greene Story Linn Boone Marshall 368 * Marshalltown Belle Plain Clinton Harrison Audubon Guthrie Dallas Jasper Poweshiek Johnson Cedar Iowa City Des Moines Muscatine Mahaska Pottawattamie Adair Madison Marion Cass Keokuk **★**Riverside Tuscatine Council Bluffs Louisa Mills Montgomery Adams Union Clarke Lucas Monroe Wapello Jefferson Henry Des Moines Fremont Page Taylor Ringgold Decatur Wayne Davis Van Buren Appanoose Lee Medicaid Enterprise

IowaCare Services

- Inpatient & outpatient hospital care at in-network hospital
- Doctor and nursing services at the hospital
- Primary care at assigned Medical Home
- Some dental services
- Prenatal care
- Help to quit tobacco (see below)
- Emergent services resulting in an inpatient stay at out-of-network hospitals (\$2 million cap per FY)

IowaCare Expansion

 Legislation allowed additional funding for non-covered services

 2010: \$2 million emergency services resulting in an inpatient stay

- 2011: \$500,000 for laboratory & radiology services
 - \$1.5 million for care coordination services following an inpatient stay

Iowa Family Planning Network (IFPN)

- Covers only specifically identified family planning services
- Members may receive family planning services from any lowa Medicaid provider
- Members can have IowaCare and IFPN
- Request the list of covered services and diagnosis from IME Provider Services
- Informational Letters 1097 & 1105 describe program updates

Lock in

- Typically for members who have misused Medicaid
- Members can be restricted to:
 - One Primary Care Provider (PCP)
 - One hospital
 - One pharmacy
 - One specialty care provider
- Referrals must be obtained from the lock-in PCP before services are rendered
- Refer to Informational Letter 1029

Medically Needy (spend down)

- Medicaid program that helps individuals with medical bills if they have high medical bills that use up most or all of their income
- May qualify for a spenddown
 - Typically 2 month certification period
 - Claims must be billed to the IME- IME does the accounting
- Medical Assistance Cards

QMB/SLMB

QMB (Qualified Medicare Beneficiary)

QMB with Spenddown

SLMB (Special Low Income Medicare Beneficiary)

SLMB with Spenddown

Medicaid for Employed People with Disabilities (MEPD)

- Members pay a monthly premium for services
- Access to full Medicaid Benefits
- Prescription services included for members that do not have Medicare
- MEPD pays for Medicare premiums
- Details available at <u>www.ime.state.ia.us/HCBS/MEPDIndex.html</u>

MediPASS

- Purpose
 - Assure access to services
 - Assure coordination & consolidation of care
 - Educate members to access medical care from the most appropriate point
- Mandatory in many counties
- IME pays administrative fee of \$2.00 per member per month

MediPASS Members

- Children, families with children, pregnant women
- Sent enrollment packet outlining program
- Must make 1st choice within 10-45 days
- Can continue to make choices for 90 days
- Close enrollment for 6 months after end of open period
- Not required of:
 - Native Americans
 - Children receiving comprehensive Title V services
 - Elderly and Disabled

MediPASS (continued)

Provider types that provide primary care services

•MD

•ARNP

•RHC

•DO

Midwives

•FQHC

Provider Specialties

Family practice

Obstetrics

General Practice

Internal Medicine

Pediatric

MediPASS Providers

- Can fine tune their agreement to suit their own practice
 - Open or closed panel
 - Maximum number of members accepted
 - Gender of enrollees
 - Age range of enrollees
- Can alter agreements at any time with written notification
- Can disenroll members for good cause

MediPASS Referrals

- Treating provider must obtain a referral from the MediPASS provider
- Paper referrals not required by the IME
- Referrals should be solicited prior to service
 - MediPASS provider must either treat or refer
 - IME Medical Services staff can mediate when necessary
- If solicited after service, then choice is up to MediPASS provider; no mediation available

Magellan Behavioral Health



Iowa Plan

- State wide plan that covers most Medicaid members
- Most services are billed to the Iowa Plan contractor, currently Magellan Behavioral Health Services
- Members that are not enrolled with the lowal Plan have services paid through the IME

Psychiatric Medical Institutions of Children (PMIC)

- Transition of PMIC services effective 7/1/12
- PMICs will need to contract with Magellan
- Ancillary Services will still be submitted to Iowa Medicaid
- Transition information available at: <u>www.magellanofiowa.com/for-providers-ia/pmic-transition.aspx</u>

Contacting Magellan

- Providers call:
 - Toll-free (800) 638-8820
 - Local Des Moines area (515) 223-0306

- Website: <u>www.magellanofiowa.com</u>
 - State plan specific information:

www.magellanprovider.com/MHS/MGL/about/h andbooks/supplements/iowaplan/index.asp

Miscellaneous Topics

Updating TPL with lowa Medicaid

- Members can call Member Services to update their insurance information
- Complete the Insurance Questionnaire (IQ) found at <u>www.ime.state.ia.us/Providers/Forms.html</u>
 - Form #470-2826
- The IQ form can be emailed to revcol@dhs.state.ia.us or faxed to 515-725-1352

Timely Filing Guidelines

- Claims must be filed within 365 days of the date of service (DOS).
- A claim that is timely adjudicated (paid, denied, or suspended), will have an additional 365 days from the adjudication date to resubmit, not to exceed 2 years from the DOS.
- Last Clarified on Informational Letter 637

Timely Filing (continued)

- Claim Adjustments:
 - Requests for claim adjustments must be made within 365 days of the payment date
 - Claim credits are not subject to a time limit

*Discussion of adjustment/recoupment forms will follow

Exceptions to Timely Filing

- Retroactive eligibility:
 - Needs to be billed with the Notice of Decision (NOD)
 - Submit claims within 365 days of the date on the NOD
- Third-party related delays
 - Need to include reason for delay
 - Within 365 days of TPL payment
 - Must include EOB

Exceptions to Policy

Request an Exception to Policy at:

www.dhs.state.ia.us/dhs/appeals/ask_exception.html

- Criteria for an exception to policy:
 - Extreme need for an item/service
 - Exceptional circumstances
 - Result of net saving to the state
- Rules that cannot be bypassed with an exception to policy:
 - Rules that are based on Federal policy or state law
 - Program eligibility requirement, i.e. income guidelines or resource limits
- If an Exception to Policy has been approved:
 - Submit claim with a copy of the Approval to the address listed on the letter
 - Submit claim electronically, see IL 757.

Health Information Technology (HIT)

- Federal incentives to Medicaid providers
- To promote adoption and meaningful use of electronic health records (EHR)
- Administered by the State Medicaid Program
- Eligible providers must meet minimum patient volume thresholds for Medicaid incentives
- Up to \$63,750 is available to each eligible professional over a six year period
- 90% federal matching funds for statewide initiatives that promote the adoption and use of HIT
- www.ime.state.ia.us/Providers/EHRIncentives.html

Patient Threshhold Eligibility

Entity	Minimum Medicaid patient volume	Or the Medicaid EP practices predominately
	threshold	in an FQHC or
Physicians	30%	RHC – 30%
Pediatricians	20%	needy
Dentists	30%	individual
CNMs	30%	patient volume
Pas when	30%	threshold
practicing at an		
FQHC/RHC that		
is so led by a PA		
NPs	30%	
Acute care	10%	N/A
hospitals		
Children's	No requirement	
hospitals		

HIT (continued)

- Provider Incentive Payment Program (PIPP) available for attestation
- As of April 10, 2012 lowa has approved payments to over 866 eligible professionals and hospitals totaling over 40 million in incentive payments

 Questions or Comments may be sent to: <u>imeincentives@dhs.state.ia.us</u>

Kelly Peiper, Medicaid HIT Provider Incentive Coordinator 515-974-3071

or Melissa Brown Eligibility Program Specialist 515-974-3123

HIT Additional Information and Resources

CMS EHR Incentive Program

<u>www.cms.gov/Regulations-and -</u> <u>Guidance/Legislation/EHRIncentivePrograms/index.html</u>

 List of Certified EHR Technology <u>http://oncchpl.force.com/ehrcert</u>

Iowa State Medicaid IT Plan (SMHP)
 www.ime.state.ia.us/docs/2011_lowa_SMHPv2%202011-09-19.pdf

Iowa EHR Program FAQ

www.ime.state.ia.us/docs/EHR%20FAQ.pdf

Iowa Medicaid Billing and Forms

Electronic Billing

- Providers must enroll with EDISS through their Total OnBoarding program
- PC-ACE Pro32- Free software available through DHS
- PC-Ace Pro32 Help documents available at: <u>www.ime.state.ia.us/Providers/Forms.html#P</u>
 APHD
- Iowa Medicaid specific HIPAA 5010 resources available at:
 - www.edissweb.com/med/news/hipaa5010.html
- Refer to Informational Letter 1115 for transition details

IOWA MEDICAID FEBRUARY 2012 CLAIMS ADJUDICATION

		PAID	DENIED	TOTAL	PERCENT DENIED	PERCENT EMC	DAYS RECEIPT
	MEDICARE PART B	118,433	19,356	137,789	14.0%	90.4%	4.8
	DENTAL	32,183	3,453	35,636	9.7%	57.4%	6.0
<u>~</u>	INPATIENT	6,257	2,572	8,829	29.1%	81.2%	6.5
YPE	CMS 1500	370,557	114,574	485,131	23.6%	81.7%	6.0
	LONG TERM CARE	16,607	3,418	20,025	17.1%	95.8%	5.3
IIM	OUTPATIENT	100,401	21,931	122,332	17.9%	84.7%	5.6
CLA	PHARMACY	448,778	1,770	450,548	0.4%	100.0%	7.2
0	OP X-OVER	42,053	5,211	47,264	11.0%	90.9%	4.8
	WAIVER	53,899	7,243	61,142	11.8%	79.2%	5.2
	IP X-OVER	4,567	940	5,507	17.1%	81.5%	6.0
	TOTALS	1,193,735	180,468	1,374,203	13.13%	84.3%	

Prior Authorizations (PA)

 Form 470-0829 Available on the IME website: <u>www.ime.state.ia.us/Providers/Forms.html</u>

- Does not override
 - Eligibility
 - Primary Insurance
 - Claim form completion
- Questions-contact PA unit directly at: 888-242-2070 or (515) 256-4624

Dental Prior Authorization

- Refer to Informational Letter 1120 for codes that require a PA
- PA requests are faxed to Medical Services
 Dental PA unit
- Fax number 515-725-0938

Dental Prior Authorization (PA) continued

- Most requested PA dental services:
 - Periodontal scaling and root planing
 - Periodontal maintenance
 - Partial dentures
 - Crowns
 - Orthodontia
- Most commonly denied PA requests:
 - Fixed bridges (due to 8 posterior teeth in occlusion &/or no medical reason
 - Partial dentures (due to 8 posterior teeth in occlusion or frequency limitation)

Medicare Crossover Template

- As of 9/1/11 providers MUST submit either the institutional or professional form
 - Medicare/HMO EOB must be attached
- Informational letter 1032
- Forms and instructions are located on the IME website: www.ime.state.ia.us/Providers/claims.html



MEDICARE CROSSOVER INVOICE (INSTITUTIONAL)

of Human Services							
IOWA MEDICAID	USE CAPITAL LETTERS ONLY						
SECTION 1 - NEDICARE INFORMATION							
1. MEDICARES ION 2. MEDICA	RE PAYMENT DATE						
SECTION 2 - NEMBER'S INFORMATION	BECTION 3 - PROVIDER'S INFORMATION						
3. NEMBER'S NAME (LAST, FRST, HIDDLE)	8. PROVIDER'S NAME, ADDRESS, CITY, STATE						
3. MEMBER S HOME (J.COT, FRIST, MISSILE)	E. PROVIDERO NAME, ADDRESO, CITT, STATE						
4. MEMBER'S MEDICALD ION							
5. PATIENT ACCOUNT NUMBER							
SECTION 4 - OTHER HEALTH INSURANCE INFORMATION							
	7.239						
10. IS THERE ANOTHER INSURANCE/TPL? (FIND, LEAVE BLANC)							
YES	B. NPI						
	B. 874						
11. DID THE OTHER INSURANCE/TPL DENY COVERAGE? (IF NO, LEAVE BLANK)							
YES							
12. OTHER INSURANCE/TPL AMOUNT PAID	B. TAXONOMY CODE						
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SECTION 5 - DIAGNOSIS OR NATURE OF INJURY OR ILLNESS							
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SECTION 7 - SIGNATURE OF PHYSICIAN OR SUPPLIER							
39. PROVIDER SIGNATURE	50. SIGNATURE DATE						
45-400 (by 381)	Print Form						



MEDICARE CROSSOVER INVOICE (PROFESSIONAL)

of Human Services								
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SECTION 2 - MEMBER'S IN	PORMATION				SECTION	N 3 - PROVIDER'S INFO	NUMERICAL	
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4. MEMBER'S HEDICALD IDP								
5. PATIENT ACCOUNT NUMBER								
					7.209		0. NFI	П
SECTION 4 - OTHER HEAL	THINSURANCEINFOR	MATION						
10. IS THERE ANOTHER INSURA	NORTH-PARKO LEAVE B	LANIO			B. TAXON	OMY CODE		
	YES							
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Returned to Provider (RTP) Statistics

- 38,809 RTP letters created and sent in 2011:
 - 4,314 RTP letters sent due to using the wrong form
 - 3,254 RTP letters sent due to an invalid TCN
 - 2,882 RTP letters sent due to a state ID error
 - 2,521 RTP letters sent due to an NPI number error
 - 2,321 RTP letters sent due to trying to adjust/recoup a denied claim
 - 2,080 RTP letters sent because the claim was paid correctly
 - 2,076 RTP letters sent because the provider was not being specific enough with the changes that they want
- 131,070 Adjustments and Recoupments submitted in 2011 (approx 2520/week)
 - Over 25% of requests are returned, due to various reasons
 *Adjustment and Recoupment requests need to be filled out correctly

Top Reasons RTP by Claim Type

- CMS-1500:
 - Missing or invalid NPI #
 - Multiple claims submitted with one set of documentation
- UB-04:
 - Medicaid payer name is missing in box 50
 - Missing or invalid type of bill in box 3
 - The claim is a photocopy
- Medicare Crossovers:
 - A Medicare EOB submitted without a Crossover Invoice
 - Crossover Invoice is submitted without a Medicare EOB
 - Multiple Crossover Invoices submitted with the Medicare EOB
- Dental:
 - The claim is an unacceptable version
 - The claim is a photocopy

Adjustments/Recoupments

Adjustments

- Adjustment Form is located on the IME provider website (form # 470-0040)
 - Use to request changes or corrections to claims already paid by Iowa Medicaid
 - Adjustment requests MUST HAVE a corrected claim or Remittance Advice (RA) with changes attached
 - Corrected claims should include all charges that need processing. (not just the line that needs correcting)
 - Changes made on the RA must be clear



Adjustment Request

Return Requests to: lowa Medicaid Enterprise PO Box 36450 Des Moines, IA 50315

Download this form @ http://www.ime.state.ia.us/Providers/Forms.htm#DF

SECTION A: Reason for adjustment; please select at least one reason.

- A corrected claim and/or remittance advice (with changes, when applicable) must be attached with each request.
- . Denied claims should be resubmitted

 Do not use red ink 		
Please select changes or corr	ections to be made:	
Primary Insurance	☐ Dates of Service ☐ Medic	al Review Needed
Patient Liability	Diagnosis Code(s)	
■ Medicare Adjustment (EC	MB from Medicare must be attached)	
■ Units	Line Number(s)	_
■ Billed Amount	Line Number(s)	
■ Procedure Code(s)	Line Number(s)	_
■ Modifier(s)	Line Number(s)	
Adding New Claim Detail	Line Number(s)	
Please Specify the Reason for t	he Adjustment Request:	
SECTION B: This sec	tion must be completed to pro	ocess the request.
17-Digit TCN:		
NPI Number:	Taxonomy:	Zip:
State ID:	Patient Acct #:	
Signature:		Date:

Recoupments

- Recoupment form is located on the IME provider website (form # 470-4987)
 - Recoupment request form is used to request that Medicaid take back the full claim payment
 - Recoupment request MUST HAVE a Remittance Advice (RA) attached
- Informational letter 1111



Recoupment Request

Return Requests to: lowa Medicaid Enterprise PO Box 36450 Des Moines, IA 50315

Download this form @ http://www.ime.state.ia.us/Providers/Forms.htm#DF

SECTION A: Reaso	n recoupment; please s	select at least one reason.				
■ Iowa Care	■ Billed in Error	Other** (please specify below)				
	 Recoupment requests will result in a retraction of an entire claim payment. A remittance advice must be attached for processing. 					
DO NOT use this form for primary insurance payment adjustments.						
**Please specify the reason	for the recoupment request:					
SECTION B: This se	ection must be complet	ted to process the request.				
• 17-DigitTCN:						
NPI Number:	Taxonomy:	Zip:				
State ID:	Patient Acct #					
Signature:		Date:				

Provider Inquiry

 Form is located on the IME provider website (Form # 470-3744)

- When to use:
 - To initiate an investigation into a claim denial
 - To request Medical Services review

- When not to use:
 - To add documentation to a claim
 - To update/change/correct a paid claim

Iowa Department of Human Services Iowa Medicaid Program

PROVIDER INQUIRY

Please check the type of inquiry below:						
Inquiry about payment or medical determination of a <u>specific claim</u> (TCN below)						
General Issue regarding Medicaid policy (an example TCN may be refe	General Issue regarding Medicaid policy (an example TCN may be reference below)					
Attach supporting documentation. Check applicable boxes:						
Claim form Remittance copy Other pertinent information for	or possible claim reprocessing					
1.17-DIGIT TCN * Required if about a specific claim						
2. NATURE OF INQUIRY:						
₩ 4						
INQUIRY						
-						
Date MAIL TO: IME Provider Services	Date					
P. O. BOX 36450	•					
Provider Signature: DES MOINES IA 50315 IME Signature:						
Provider Provider NPI#	(FOR IME USE ONLY) PR Inquiry Log #					
Please Member ID#	Received Date Stamp:					
Complete:						
Name						
Address						
City State Zip Code						

IME Updates

Provider Enrollment Renewal

- Providers will designate:
 - Administrator
 - Signatory
- Ownership control
- Background checks disclosure
- IMPA will be utilized for this task
- Refer to Informational Letter 1128

Affordable Care Act

- January 1, 2014 Medicaid Expansion in the Affordable Care Act (ACA):
 - Expands Medicaid to 138% of the Federal Poverty Level (no longer tied to categories)
 - No asset or resource tests
 - Changes income calculated to 'Modified Adjusted Gross Income' (MAGI), a tax based method for most Medicaid categories
- Primary impact projected to add approx. 150,000 adults to the Iowa Medicaid program

ICD-10

- April 17th, 2012 Department of Health and Human Services proposed a one year Implementation delay
- Includes a proposed rule that would adopt a standard unique Health Plan Identifier (HPID)
- IME moving forward with transitioning process
- CMS ICD-10 resources and information:

www.cms.gov/Medicare/Coding/ICD10/index.html

IME Resources

Fraud and abuse

 To report instances of possible fraud or abuse, contact one of the following telephone numbers

Medicaid Fraud Control Unit

800-831-1394

Medicaid Program Integrity

877-446-3787 or

515-256-4615(Des Moines area)

Claims address:

IME

PO Box 150001

Des Moines, IA 50315

Correspondence address:

IME

PO Box 36450

Des Moines, IA 50315

IME Provider Services:

800-338-7909

515-256-4609

(Des Moines area)

ELVS:

800-338-7752

515-323-9639

(Des Moines area)

IME Communication & Information

- IME Website- <u>www.ime.state.ia.us</u>
- Provider Services phone line
- Remittance Advice comments
- Email Updates
- Informational Letters

IME Website

www.ime.state.ia.us

- Download forms
- Access Provider Manuals (updated/revised available beginning 7/1/12)
- Access Informational Letters
- Links to the Web Portal (claims submission & eligibility information)
- Provider training documents & Webinars
- New & improved website coming summer 2013

ELVS

- Voice response system
- Eligibility Information available 24/7
- Providers can verify
 - Monthly eligibility
 - Spenddown
 - TPL insurance
 - Managed Health Care information
 - Current check amounts
 - Limited vision and dental history
 - Iowa Plan

EDISS Web Portal

- Available 24/7
- Check member eligibility
- Check claim status
- Submit batch claims
- Enroll with EDISS through Total OnBoarding

www.edissweb.com/med/

Portal Access

https://secureapp.dhs.state.ia.us/impa/

IMPA

- View weekly remittance advice online 24/7
 - History going back 18 months
- Incident Reporting:
 - Required of HCBS waiver & habilitation providers
- Document uploading for Waiver Prior Authorization
- Presumptive Eligibility:
 - Creates the opportunity to obtain Medicaid covered services while formal Medicaid eligibility is being determined by DHS
 - Contact Provider Enrollment for more information 1-800-338-7909 (option 2) or 515-256-4609 (option 2)

Remittance Advice



Click here for the User Registration Guide

Informational Letters

Welcome to the Iowa Medicaid Portal Application!





Click here for the User Registration Guide

Featured Functionality

- Provider Enrollment Renewal Guide
- Provider Informational Letters -Go here and sign up!
- Provider incident reporting As a provider, you can have the ability to report, track and monitor incidents in "real time".
- Remittance Advice View weekly remittance advice online at vour convenience.

Provider Services Outreach Staff

- Outreach Staff provides the following services:
 - On-site training
 - Escalated claims issues
 - Please send an email to imeproviderservices@dhs.state.ia.us

You Have Now Completed General Policies & Procedures 2012 Thank you

Questions?